



Frequently Asked Questions About the Accountancy Firm Permit

What types of businesses or firms need an accountancy firm permit?

- Any firm that issues reports on the financial statements of another entity must have a firm permit.

Does certain advertising violate the law if the firm doesn't have a permit?

- It is a violation of law for a properly licensed CPA to either hold himself out as a CPA or perform attest services for a firm that is not properly permitted.
- Firms which use the terms "CPA", "Accounting", "Certified or Licensed Accountant" or "Auditor", either in the firm name or advertising must obtain a firm permit.

What firms are eligible to obtain a firm permit?

- The majority of the ownership of a firm must hold active and valid CPA certificates to be eligible for a firm permit.
- The firm must have a principle place of business in Indiana.
- A firm of which only a minority of owners or no owners hold CPA certificates is **NOT** eligible to obtain a firm permit.

How can a firm permit be obtained?

- Please review the board's guide to obtaining a firm permit here:

If you have any other questions, email us at accountancy@pla.in.gov.